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**IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF UTAH**

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**YELLOW PAGES PHOTOS, INC.,**

**Plaintiff,**

**v.**

**ZIPLOCAL, LP,**

**Defendant.**

**ORDER AFFIRMING & ADOPTING  
REPORT & RECOMMENDATION**

**Case No. 2:18-MC-817-DAK-DAO**

**Judge Dale A. Kimball**

**Magistrate Judge Daphne A. Oberg**

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This post-judgment collection proceeding was assigned to United States District Court Judge Dale A. Kimball, who referred the case to United States Magistrate Judge Daphne A. Oberg under 28 U.S.C. § 636(b)(1)(B). On January 5, 2024, Magistrate Judge Oberg issued a Report and Recommendation [ECF No. 51], recommending that the district judge deny Yellow Pages' Motion for Equitable Subordination [ECF No. 39] and sustain Bridal Veil's objection to the writ of garnishment [ECF No. 39], discharge the writ of garnishment [ECF No. 26], and release the garnished property.

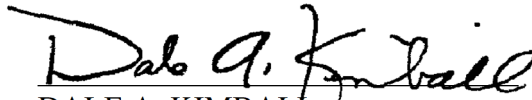
The Report and Recommendation notified the parties that any objection to the Report and Recommendation must be filed within fourteen days of receiving it. As of the date of this Order, no party has submitted an objection and the deadline for submitting an objection has passed.

A Magistrate Judge's Report and Recommendation is subject to *de novo* review by this court. *See* 28 U.S.C. § 636(b)(1)(B); *see also* Fed. R. Civ. P. 72(b). The court has reviewed the Report and Recommendation and the record *de novo* and agrees with Magistrate Judge Oberg's

recommendation and analysis. Yellow Pages' claim for equitable subordination cannot be brought in a post-judgment collection proceeding against a third party who was not a party to the underlying litigation. In addition, because Yellow Pages concedes that Bridal Veil's interest in the garnished property has priority, Bridal Veil's objection to the garnishment has merit. Therefore, the court adopts and affirms Magistrate Judge Oberg's Report and Recommendation in its entirety as the order of the court. Accordingly, the DENIES Yellow Pages' Motion for Equitable Subordination [ECF No. 39] and SUSTAINS Bridal Veil's objection to the writ of garnishment [ECF No. 32], DISCHARGES the writ of garnishment [ECF No. 26], and releases the garnished property.

DATED this 29th day of January 2024.

BY THE COURT:

  
DALE A. KIMBALL  
United States District Judge